

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 7
)	
STUDENT FINANCE CORPORATION,)	Case No. 02-11620 (WS)
)	
Debtor.)	
)	
CHARLES A. STANZIALE, JR.,)	
CHAPTER 7 TRUSTEE OF STUDENT)	
FINANCE CORPORATION,)	
)	
Plaintiff,)	Civil Action No. 05-72 (JJF)
v.)	
)	
MCGLADREY & PULLEN, LLP, and)	
MICHAEL AQUINO,)	
)	
Defendant.)	
)	

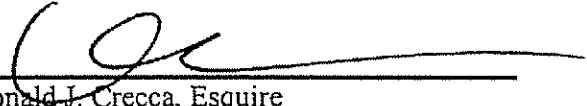
SUPPLEMENTAL CERTIFICATE OF MERIT

The undersigned, Donald J. Crecca, hereby certified as follows:

1. I am an attorney with the law firm of McElroy, Deutsch, Mulvaney & Carpenter, LLP and a member of the Bar of the State of New Jersey.
2. The above-captioned action involves professional liability claims against defendant, McGladrey & Pullen, LLP, as such claims are defined in Pennsylvania Rule of Civil Procedure 1042.1. Pennsylvania Rule of Civil Procedures 1042.3 requires the filing of a Certificate of Merit with respect to any professional liability claim.
3. I hereby certify that an appropriate licensed professional, a certified public accountant, has supplied a written statement that there exists a reasonable probability that the care, skill or knowledge exercised or exhibited by McGladrey & Pullen, LLP in the practice or the work that is the subject of the Amended Complaint fell outside acceptable

professional standards and that such conduct was a cause in bringing about the harm referenced in the Amended Complaint.

Dated: January 26, 2006
Wilmington, Delaware



Donald J. Crecca, Esquire
McElroy, Deutsch, Mulvaney
& Carpenter, LLP
Three Gateway Center
100 Mulberry Street
Newark, New Jersey 07102

*Counsel for Charles A. Stanziale, Jr.
Chapter 7 Trustee*